a site for shelter while he watches his field at night. He will be deprived of this if the land were sold by auction. *Mr. Srinivasa Rao* (Coffee Planter and R. M. from Chikmagalur Taluk) remarked that it sometimes happened the other way also. The poor raiyat in some way obtains such land and makes a fortune out of it by selling it.

Dewan's reply.—Sale is the rule, and it is just and proper in every way. All existing easements will be preserved for neighbouring holders. The competition for coffee lands is very keen, and we cannot give away lands fit for coffee without sale.

Subject No. 12.

Assessment on lands granted for cultivation too late in the season.

Summary of discussion—A date should be fixed in the year, lands of which possession is given in that year before the said date should be liable to pay assessment for that year; and after that date should be liable for the assessment only of the ensuing year. In the absence of such a rule, a person who obtains possession of land too late in the season to reap a crop from it in the same year is nevertheless required to pay assessment for that year.

Dewan's reply—This has been to some extent anticipated in the discussion on the penultimate subject. The best thing to do would be to lay down what is the cultivating season, *i. e.*, what date is opportune (Ayam Kala) for the commencement of cultivation in each District. The rest is easy under Section 71 of the Land Revenue Code and clause (17) of Rule XX of the Land Revenue Rules. I shall be glad to receive a list for each District from members here assembled before they disperse.

Subject No. 13.

Remission of tax on unoccupied house or unworked loom.

Summary of discussion.—If a house remains unoccupied or a loom not worked for a considerable part of the year, it is but reasonable that at least six months' tax should be remitted. This should be ordered. It was argued *per contra* that the House tax is on the value and not rental, and that Loom tax is remitted when there is a reduction of looms or the loom pit is temporarily closed.

Dewan's reply.—Inconvenient and inexpedient to apply the proposed rule to our Mohatarfa system.

Subject No. 14.

Concessions for restoration of abandoned breached Tanks.

Summary of discussion—Lands below breached and abandoned tanks should be allowed to be held on dry rates of assessment if the breach be filled and the tank is restored by private enterprise.

Dewan's reply—This concession is allowed by the rules under special previous sanction in each case. Such sanction cannot of course be dispensed with.

Subject No. 15.

Subordination of Sub-Registrars to Amildars and Deputy Commissioners.

Summary of discussion—Registration work should be in charge of Amildars or Special Sub-Registrars and not of Taluk Sheristadars. Special Sub-Registrars, wherever appointed, should be subordinate to Amildars. Deputy Commissioners should be District Registrars as before. Under the present system, Sub-Registrars are virtually independent and uncontrolled. The Treasury Assistant Commissioner

as District Registrar, but he is not an itinerant officer. All officials in the Taluk should be amenable to the Amildar's control.

Dewan's reply—(After consulting the Deputy Commissioners present)—The Deputy Commissioners present agree that it is not expedient that the Sub-Registrars should be free from the immediate control of both Deputy Commissioners and Amildars. The Act requires modification, so that Deputy Commissioners being District Registrars may be enabled to delegate their powers when occasion may arise to Assistant Commissioners.

Subject No. 16.
Services of Sub-Registrars' Gumastas.

Summary of discussion.—The services of Gumastas working under Sub-Registrars should be made permanent and declared eligible for pension.

Dewan's reply.—Noted for future consideration.

Subject No. 17.
Scale of Government endowment for topes and chattrams established by private capital (Appendix G. to Land Revenue Rules.)

Summary of discussion.—The present Government endowments prescribed in Appendix G. to the Land Revenue Rules for maintenance of private Chattrams are not liberal enough. The scale is the same as was fixed years ago; times have changed since then, and servants to take care of Chattrams cannot now be had on anything like the scale therein fixed.

Dewan's reply.—(After consulting Mr. Chentsal Rao, C.I.E.) The present rates are very liberal and it is not expedient to raise them. They compare favorably with those of Madras.

Subject No. 18.
Loom Tax & Octroi in Municipalities.

Summary of discussion.—A person owning more than one loom was taxed at Rs. 2 for the first loom and Re. 1 each for the remaining looms both in Municipalities and in rural parts. This is now altered for Municipalities and a uniform rate of Rs. 2 per loom is levied. This presses hard on the weavers. A graduated scale would be preferable. Both Loom and House taxes are levied from the same person. This is illegal. Only one should be levied and as between the two, the House tax may be remitted as it is constant, and the Loom tax retained, as it varies with the number of looms and therefore with the circumstances of the individual who pays the tax. It was argued on the opposite side that it was preferable to abolish the Loom tax altogether as being a tax on a waning industry, and all the more objectionable when (as in the Mysore Municipality) no Octroi is levied on Europe piece goods.

Dewan's reply.—The proper rule would probably be to have Octroi on all piece goods brought into a Municipality for local consumption and to have a Loom tax only on looms within the Municipality, abolishing it on looms outside Municipal limits. The subject demands further consideration.